

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI WASEEM AHMED, ACCOUNTANT MEMBE**

ITA Nos.581, 582/Bang/2024
Assessment Years : 2017-18, 2018-19

M/s. Vinayaka Enterprises, No.1169/170, Akshay Enterprises, Nehru Nagar, Sirsi – 581 402. <b>PAN : AALFV 0318 B</b>	Vs.	DCIT, Central Circle – 2(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. B. S. Balachandran, Advocate
Revenue by	:	Shri. Subramanian S, JCIT(DR)(ITAT), Bengaluru.

Date of hearing	:	15.05.2024
Date of Pronouncement	:	15.05.2024

**ORDER**

*Per George George K, Vice President:*

These appeals at the instance of the assessee are directed against two Orders of CIT(A) (both dated 25.03.2024), passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Years are 2017-18 and 2018-19.

2. At the very outset, we notice that CIT(A) has dismissed the appeal ex-parte without condoning the delay of 359 days in filing the appeals before him. The reason for passing an ex-parte order was that assessee did not respond to the various notices issued from the Office of the CIT(A). The learned AR submitted that assessee did not receive any notice as the same may have been sent to the previous Chartered Accountant’s email ID. It was submitted that in the interest of

justice and equity, one more opportunity may be provided to the assessee to explain the reason for the delay in filing the appeals before CIT(A).

3. The learned DR was duly heard.

4. We have heard the rival submissions and perused the material on record. The appeals filed before the CIT(A) were dismissed ex-parte without condoning the delay of 359 days in filing the appeals before him. It was submitted by the learned AR that assessee was not in receipt of the hearing notices issued from the Office of the CIT(A). In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to explain the reasons for the delay in filing the appeals before the CIT(A). For the aforesaid purposes, the appeals are restored to the files of the CIT(A). The CIT(A) is directed to afford reasonable opportunity of hearing to the assessee and take a decision in the delay condonation application. It is ordered accordingly.

5. In the result, appeals filed by the assessee are allowed for statistical purposes.

*Pronounced in the open court on the date mentioned on the caption page.*

**Sd/-**

**(WASEEM AHMED)**  
**Accountant Member**

**Sd/-**

**(GEORGE GEORGE K)**  
**Vice President**

Bangalore.

Dated: 15.05.2024.

/NS/\*

Copy to:

1. Appellants
2. Respondent
3. DRP
4. CIT
5. CIT(A)
6. DR, ITAT, Bangalore.
7. Guard file

By order

Assistant Registrar,  
ITAT, Bangalore.